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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

| In Re Appli | cation of: |) |
|-------------|--|--|
| Inventors: | Zhao et al |) ATTORNEY FILE NO.:) SLA1359 |
| Serial No.: | 10/662,661 |) Examiner: Rao, Anand) Shashikant |
| Filed: | September 15, 2003 |) Customer No.: 55,286 |
| Title: | SYSTEM AND METHOD FOR TRANSCODING WITH ADAPTIVE BIT RATE |) Group Art: 2135)) Confirmation No.: 2135 |
| | CONTROL. | , |

Mail Stop Amendments Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

CERTIFICATION UNDER 37 CFR § 1.8

I hereby certify that the documents referred to as enclosed herein are being deposited with the United States Postal Service as first class mail on, or before this date 3/1/2007, in an envelope addressed to: Mail Stop Amendments, Commissioner for Patents, P.O. Fox 1450, Alexandria, VA 22313-1450.

Date 3/8/2007

Signature

RESPONSE UNDER 37 CFR 1.111

In response to an Office Action mailed January 18, 2007, please amend and reconsider the above-referenced application as follows.

Amendments to the claims begin at page 2 of this paper.

Remarks begin at page 10 of this paper.

4 sheets of Replacement drawings are enclosed.